

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

49 Sweet Grass
0865 Big Timber Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,446,480.27	1,425,662.83	439.43	20,378.01	0.00	0.00
21XX Support Services - Students	36,278.14	36,278.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,469.00	7,469.00	0.00	0.00	0.00	0.00
222X Educational Media Services	9,205.76	6,972.18	0.00	2,233.58	0.00	0.00
23XX Support Services - General Administration	107,709.32	107,709.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,227.63	55,227.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,331.47	0.00	25,331.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,738.65	130,351.77	0.00	386.88	0.00	0.00
27XX Student Transportation Services	7,149.37	7,149.37	0.00	0.00	0.00	0.00
31XX Food Services	85,052.48	85,052.48	0.00	0.00	0.00	0.00
33XX Community Services	1,951.46	1,951.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,295.68	35,295.68	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,179.37	0.00	XXXXXXXXXX	32,179.37	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,604.73	4,604.73	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,984,673.33	1,903,724.59	25,770.90	55,177.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,984,673.33					
Line A	Preliminary Indirect Cost Rate [C divided by B] 25,770.90/1,903,724.59		1.35%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**49 Sweet Grass
0868 Melville Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	103,602.17	103,602.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	793.72	793.72	0.00	0.00	0.00	0.00
222X Educational Media Services	464.57	464.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,585.76	2,585.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,356.74	753.90	2,602.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,699.51	4,699.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,300.00	2,300.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,813.58	3,813.58	XXXXXXXXXX	0.00	0.00	0.00
Totals	121,616.05	119,013.21	2,602.84	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	121,616.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,602.84/119,013.21		2.19%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**49 Sweet Grass
0872 Greycliff Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	127,280.92	127,280.92	0.00	0.00	0.00	0.00
222X Educational Media Services	5,330.67	922.67	0.00	4,408.00	0.00	0.00
23XX Support Services - General Administration	3,574.57	3,574.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,215.91	0.00	4,215.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,566.69	13,566.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,148.07	4,148.07	0.00	0.00	0.00	0.00
31XX Food Services	9,131.29	9,131.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,409.76	0.00	XXXXXXXXXX	1,409.76	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,637.47	5,637.47	XXXXXXXXXX	0.00	0.00	0.00
Totals	174,295.35	164,261.68	4,215.91	5,817.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	174,295.35					
Line A	Preliminary Indirect Cost Rate [C divided by B] 4,215.91/164,261.68		2.57%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**49 Sweet Grass
0875 McLeod Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	74,158.29	74,158.29	0.00	0.00	0.00	0.00
222X Educational Media Services	2,524.08	2,524.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,665.66	4,665.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,025.57	0.00	3,025.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,613.18	7,613.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,150.55	5,150.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,390.00	0.00	XXXXXXXXXX	2,390.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,647.74	3,647.74	XXXXXXXXXX	0.00	0.00	0.00
Totals	103,175.07	97,759.50	3,025.57	2,390.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	103,175.07					
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,025.57/97,759.50		3.09%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

49 Sweet Grass
0882 Sweet Grass County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	992,279.75	980,324.75	0.00	11,955.00	0.00	0.00
21XX Support Services - Students	74,895.09	74,895.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	72.94	72.94	0.00	0.00	0.00	0.00
222X Educational Media Services	47,535.02	47,535.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,163.32	111,163.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,361.09	104,361.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,466.15	11,621.15	47,845.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	128,823.42	128,823.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	275,113.41	179,124.41	0.00	95,989.00	0.00	0.00
31XX Food Services	128,759.80	128,759.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,563.34	19,563.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,232.71	54,232.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,549.73	2,549.73	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,998,815.77	1,843,026.77	47,845.00	107,944.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,998,815.77					
Line A	Preliminary Indirect Cost Rate [C divided by B] 47,845.00/1,843,026.77		2.60%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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